

EXHIBIT 24

To Whom It May Concern,

It is with great pleasure that I write this letter in support of Michael Cohen. I have known Michael and his family since 1978. His younger sister and I became best friends that year, and as such, I spent almost every weekend sleeping at their home, having dinners with his family and having a front row seat to observe the family dynamics as well as the individual character and nature of each sibling and his parents. I also travelled with the Cohen family to their home in Florida which gave me further insight into each family member and the essence of who they were collectively as a family and individually as well. Michael was always very kind, loving and, most of all, selfless and generous. He was an incredible older brother and took that role very seriously. He was extremely protective of his sister and went to great lengths to ensure her well-being. With Michael, this form of devotion was also given to me as an extension of his family. He was the first to offer a shoulder when we were struggling with anything no matter how trivial it may have been. As Michael was a year older, he led the path for us in all things social. He always made sure we were included in anything he was doing, and the minute he got his license, we had a 24 hour driver at our disposal. He often turned down social invitations to accommodate ours.

As the years progressed I was equally fortunate to spend time with Michael, his wife Laura, and the beautiful family they created. Our children went to the same pre-school in Manhattan thus putting me in the unique position to observe him not only as a brother and a son, but also as a husband and a father. Despite his busy work schedule, Michael never missed an opportunity to participate in his children's academic lives. Whether it was simply reading to the class, attending plays, or celebrating religious holidays, without fail, Michael showed up. I ran the school benefit which Michael generously supported. More importantly, he was there if I needed help or guidance in any shape or form. Until present day, I could call Michael at 2 am and he would drop everything and run to my aid. Actually, he would do that for anyone he loved, and would even extend himself for those he didn't know as well. After knowing Michael for 40 years, it would take a novel for me to list all his good deeds, so I will close this letter stating unequivocally that Michael is an upstanding, honorable, salt of the earth man and it has been a privilege to call him a friend who is like family for all these years.

Sincerely,

Beth Rosenthal

A handwritten signature in black ink, appearing to read "Beth Rosenthal", written in a cursive style.